

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1596 - SB 1393

March 19, 2011

SUMMARY OF BILL: Prohibits any court from issuing any injunction, restraining order, stay, supersedes, prohibition, or other writ or process whatsoever to prevent, hinder, or delay the collection of any tax. Requires any court, in which suit has been properly filed, to take any action necessary to implement a stay of collection when the disputing taxpayer has complied with all applicable requirements, until final determination of the suit.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- According to the Department of Revenue, the language of this bill is a clarification of current law. As a result, there will be no significant change to state or local government revenue.
- Any change in the number of court cases filed will not be significant; therefore, any increase in state expenditures will not be significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

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